MYSORE GOVERNMENT SECRETARIAT

Notes Correspondence

Department Finance **Section** C.T.

Subject:— Departmental Catering by Railway authorities - Payment of S.T. on meals refreshments and beverages supplied to passengers - Exemption regarding

DOCKET SHEET

Department : Finance

File No. ED 29 (SK)

Section CT

Volume :

SUBJECT

Hospital Catering — payment of S.T on meals, refreshments and beverages supplied to passengers on catering units on S.C Railway.

Number and date	To whom sent	Instructions
1	2	3
2435/28.2.73		
T 8.3.73		
17.4.73		
1151/72 11.4.73		
ED 511/DS(CT)73 22.5.73.		
3759/20.6.73		

S.N. 1 Letter No C 92/F/P/Sales tax/71-71
dtt 16-1-1972

The General manager, S.C Railways, in his letter No. C.92/F/P/Sales tax 70-71 dt. 5-11-70* has requested for exemption from the payment of Sales Tax on meals, refreshments and beverages supplied to passengers in catering units on S.C. Railway. The detail report obtained in this behalf may please be perused in ZE no. FD 431 CSL 70 dt 9.12.70*. In view of there is no provision in the M.S.T. Act 1957, their request has been rejected in this Dept. letter no. FD 431 CSL 70 dt. 5-2-71 and again in this Dept letter no. 19-5-71

2) Now, the Dy. Chief Commercial Superintendent desire to meet with F.S to discuss the matter. If agreed, the date and time may please be indicate

28/1

Dr 29/1

J.N. 2 issued Letter dt 7/2/72 to the C.C.T

6) May kindly see file 11-2-1972

8/2

9/2/72

FD 29 CR 72

GOVERNMENT OF KERALA SECRETARIAT

Reg. Sales Tax -
Meeting with Southern Railway officers - fixed for 17th may be postponed to 21st 11 am. (as CCT will be out of station)
A letter may go now.

S.N. 4 D.O. letter no. TTSA-CR-306
dt. 7-1-72 dt. 9-2-1972 from CST

9) The 21st Feb. 1972 date-
is convenient to the Commissioner
Letter is already issued

14/2

S.N. 5 Letter no. C.72/F/P/ST/70-71
dt. 5-2-1972 from Secretary

Already intimated on 11-2-72
May be put up on 19.2.72

17/2

17/2

Submitted for the meeting on 21-2-1972
at 11 AM.

S. Tandon
19/2/72

Meeting postponed.

17/2

for discussion with F.Secy. If agreed the Dy. Chief Comptroller will be informed after ascertaining from the C.C.F regarding his convenience or any other date and time may be ascertained for intimating the same

DHP 29/2 This may be marked to P A to F.S. if it is possible to fix the meeting either on 17/3/72 or 18/3/72 as requested by the Rly

29/2

S. [illegible]
29/2/72

P A to F.S.)

14) As it is likely that we will all be busy with the presentation of the Budget, they may be requested to fix a date in April 72. If necessary they may contact us in the first week of April & we can settle this.

1
3.3.72

15) Draft letter in duplicate submitted 4/3/

3/3

4/3/

Reply from the General Manager may be awaited till 25-4-72

HP
13/4

13/4

J.N.Y letter no. C.92/F/Sales Tax/70; dt. 7-4-1972 from the General Manager.

~~The proposed date~~

The General Manager has suggested 28th ~~April~~ or 29th April 1972 is convenient dates for them. Submit; Hee for fixing the date. (Ref para 14)

13/4

S. Tahsildar
17/4/72

These papers are required to be put up to F.S. for the meeting at 4.30 PM today i.e 28.4.71

28/4

F.S(A)

The meeting was held. Sri K.V. Balakrishna Deputy Chief Commercial Supt explains the case. He does not dispute about the legal position. Since the Departmental Canteen is run with profit motive and free articles are supplied at cheaper cost and the quality is kept up it cannot be treated on par with other Canteens run by Contractors Sri K.V.B. also explains that Railways are undertaking to open bridges, approaches etc and thus by exemption for Railway Staff Canteen should not be included in Govt's financial position. He requested This Case to be considered objectively and he has since made available notifications or clarifications issued by some of the State Govt & have informed him that the present case is not opposed but his views on behalf of Railways will be placed before Govt again and if need be we may organise legal representation meet. The financial results of Railway Canteens that it is not making profits

7

Seen Thanks Sales-tax does not add significantly to the cost of the food supplied to the passengers. Exemptions here might lead to requests from elsewhere. However, we may examine the points raised

1.5.72

Notifications & Circulars issued by other State Govts in this behalf may be sent to the C.E.T a request to examine & send report in the matter in the first instance & the Govt's final decision for approval

5/5

9/5

S. [illegible]
9/5/72

Issued. May file over till 12-6-1972

12/6

draft reminder in put up may
kindly

Dt 14/8.

18/72

may be kept in 'sus' till 15-9-72

21/8

Dt 20/8

Sr. No 14 :- Letter No. C92/F/P/Sales Tax/70-71 dt. 4-8-1972
from the General Manager South Central Rail
Secunderabad.

A report called for from the C.C.T
is still awaited. The General Manager may
perhaps be written reply accordingly

Draft. reply. to put up

Dt 13/9

may be kept in 'Sus' till 20-1-73

1
20/1/73

S. No 17. letter No. C. 92. F. P. Sales Tax/70-71 dated 15-2-1973

A report is still awaited from the C.C.T. The G.M.S.C. Railways may be informed accordingly. Draft letter is put up

1
24/2/73

Issue

26/2

Issued. may be kept in Sus till 28-3-73

1
28/2/73

Sr. No 19:- Letter No. C. 92/F/P/Sales Tax/70-71, dt. 17-4-73.

A report is still awaited from the C.C.T. He may be reminded.

Draft. letter is put up.

Issue

26/4/73. Issued.

may be in 'Sus' till 31-5-73.

1
5/5

Para 21: Letter No. MSA/CR. 306/71-72 dt. 9-5-73 from the C.C.T.

The C.C.T. has stated the M.P. and U.P. Govts have granted exemptions to Restaurant cars of the Railways. The view that Railway catering Unit, Miraj is not a dealer, taken by Maharastra Govt appears have been given in a limited context this connection he has invited reference this report No. MSA. 5782/70-71, dt. 20-1-1971 (X of collection FD 431 CSL 70, placed below). According to him there is no case to consider the view expressed in this report of 20-1-71. The C.C.T. may kindly reply accordingly.

Draft reply is put up

Kind regn is invited to noting at paras 20 and 21/ng above. In view of the remarks of the C.C.T that even on the analogy of notifications issued by other State Govts like Maharashtra cannot be made applicable to our State and that the stand taken by this State may be reiterated. He has also pointed out that the Hubli Unit of Rly has made a profit.

For orders if a reply as per draft on P. 22/ng may issue.

21/5

The requests of the South Central Railway authorities for exemption of meals etc. supplied to passengers on this railway, from sales tax were rejected twice previously The Railway authorities have urged for a reexamination of the orders passed and have pointed out that Madhya Pradesh has exempted mobile catering services, UP has exempted dining car services and Maharashtra has claimed that the Railway catering Department is not a dealer within the meaning of S.2(11) of the Bombay Sales Tax Act. The grounds on which the Railways had asked for exemption were i) that the main business of the Railways is transport of passengers & goods & the catering service is only incidental ~~to it~~ and ii) that the departmental catering unit at Hubli is generally running at a loss. Both these points have been fully dealt with in the letter of the CCT at P/x. on the basis of which the request was previously rejected. The CCT has also pointed out that apart from the Departmental canteen at Hubli and

a few catering units in trains, there are a number of private dealers who run hotels at most Railway stations who would claim that they are prejudicially affected if exemption is restricted to departmentally run canteens. In the circumstances, therefore, the S.C. Rly. may be informed that on reexamination Government sees no reason to recommend the orders already passed.

19/6

S) Yes.

20.6.93.

DP(HT)

20/6

DS(CT)

pl. receive the receipt is put up. 21-6-93

41

42

43

pl. send
22/6

Sr. No. of Letter No. C. 92/F/P/ Sales Tax /70-71, dt-7-6-1973
from G.M.(CC) South Central Railway, Secunderabad

The main file No. FD 29 CSL 72 has been submitted to D.S. on 22.5.1973. P.A. to D.S may be requested to indicate further movement of that file

8/6

20/6

Read 21/6

to DS (HT)

The file with orders of D.S has been returned to this section. Pl. inform SC Rly according to the orders on the main file

21/6

US (CT)

A reply has been issued vide page 35 ante. This may now be filed

29/6.

GL. 20; Large

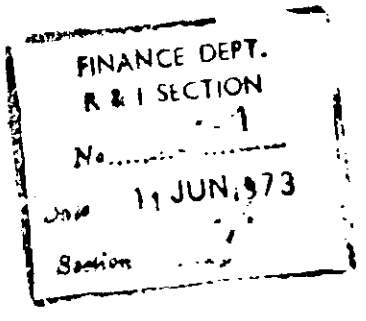
HEADQUARTERS OFFICE
Commercial Branch,
SOUTH CENTRAL RAILWAY
Secunderabad-25.

D. 7-6-73.

No.C.92/F/P/Sales Tax/70-71.

The Secretary to the Government of Mysore,
Finance Department,
Mysore Govt. Secretariat,
Vidhana Soudha, Bangalore-1.

Sir,



Sub: Departmental Catering - Payment of Sales Tax on Meals, Refreshments and Beverages supplied to passengers in catering units on South Central Railway

Ref: Govt. of Mysore letter No.FD.29.CSL.72 dated 3-5-73 addressed to the Commissioner of Commercial Taxes in Mysore/Bangalore and copied to this Railway.

3195

Attention of Government of Mysore is invited to this Railways' representation dated 4-8-72 followed by reminders dated 4-12-72, 15-2-73 and 17-4-73 on the above subject with a request for communicating favourable orders early, as other State Governments have already communicated their approval on the subject.

Thanking you,

Yours faithfully,

(T.N. VYAS.)
FOR GENERAL MANAGER(C).

GOVERNMENT OF MYSORE

No. FD 29 CSL 72.

MYSORE GOVERNMENT SECRETARIAT,
VIDHANA SOUDHA,

Dated, Bangalore 23rd June 1973.

The Secretary to the Government of Mysore
Finance Department.

The General Manager,
South Central Railways,
SECUNDERABAD-25 (A.P.)

Sir,

Sub: Departmental catering - payment of sales tax on meals, refreshments and beverages supplied to passengers in catering Units - Exemption regarding.

Ref: Your letter No.C92/F/P/Sales Tax/ 70-71, dated 17.4.1973.

With reference to your above reference, I am directed to state that on reexamination of your request, Government sees no reason to reconsider the orders already passed, in this behalf.

Yours faithfully,

(Syed Karimullah Khadri)
Under Secretary to Government,
Finance Department.

rsr:

To,

The General Manager
S. C. Railways
Secunderabad 25 (A.P.)

Sir

Sub (as on page 3 c/f)
c92/F/P/Sales Tax

Ref Your letter No. ~~6815/Q/CAX/1815~~ dt. 17-4-1973.
70-71 ~~D (Cash)~~

With reference to your above reference, I am directed to state that on reexamination of your request, Govt. sees no reason to reconsider the orders already passed in this behalf.

Yours
for
Under Secy. F.D (C.T.)

To,

The General Manager
South Central Railways
Secunderabad 25. (A.P.)

Sir,

Sub:- (as on page 31 cl f)
Ref:- Your letter No. C92/F/P/SalesTo
70-71, dt. 17-4-73

With reference to above letter I am directed to state that under the Sales Tax Laws of this State the activity of the Railways in undertaking catering to its passengers even though devoid of profit motive is liable to tax (XX) Hence your request for grant of exemption on sales effected by the Railway Catering Units within this state cannot be conceded

Yrs.

(Dy. F.D.C.T.)

GOVERNMENT OF MYSORE

OFFICE OF The

Telegram / Telephone

Commissioner of Commercial Taxes in Mysore,
B a n g a l o r e-1.

No. MSA/CR.306/71-72.

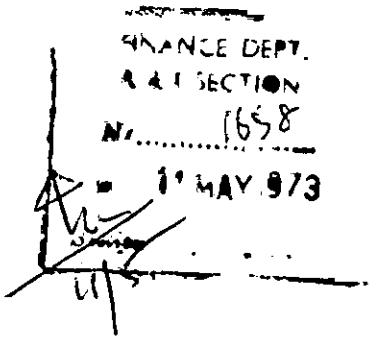
Encls. The original enclosures sent along with the Govt.'s Letter

Dated 9th May, 1973.

To

The Financial Commissioner and
Secretary to Government, Finance Department,
B a n g a l o r e.

Sir,



Departmental catering - payment of Sales Tax on meals, refreshments and beverages supplied to passengers in catering Units on South Central Railway - Report - Regarding.

Your letter No.FD 29 CSL 72 dated 10-5-1972.

***

It is seen from the Notification issued by the Madhya Pradesh Government, that the said Govt. has been extending the benefit of exemption granted to the Restaurant cars of the Railways from year to year. The Uttar Pradesh Government has also granted similar exemptions. As regards Maharashtra, the view expressed by that Government that the Railway catering unit(Miraj) is not a dealer, appears to have been given in a limited context.In this connection, the stand taken by this State as emphasised in this office report No.MSA.5782/70-71 dated 20-1-1971(Government file No.FD 431 CSL 70 dated 21-12-1970) is reiterated.

From the copies of the Financial working statements of the Hubli Unit, it is seen that during 1970-71, the said Unit has made a profit.

There is no case to reconsider the view expressed in this office report dated 20-1-1971.

The original enclosures are returned herewith.

Yours faithfully,

(M.VEERARAJ URS)
COMMISSIONER OF COMMERCIAL TAXES.

Govt of Madhya Pradesh

SOUTH CENTRAL RAILWAY

दक्षिण मध्य रेलवे

.....Department.
विभाग

.....Office
कार्यालय

Branch.....Section.....Sub-Section.....
शाखा अनुभाग उप-अनुभाग

.....

File No. .....
फाइल सं.

Subject .....
विषय

.....

.....

Previous File Nos.
पिछली फाइलों की सं.

GOVERNMENT OF MADHYA PRADESH
SEPARATE REVENUE DEPARTMENT

/1036/V-ST/72, Bhopal, dated the March 1972

Shri S.H.Balbhadre,
Under Secretary to Government.

The Chief Commercial Superintendent,
Commercial branch, Central Railway,
Bombay V.T.

Bhopal, dated the

Subject: Departmental Catering - Payment of sales tax on food served in Mobile Catering Units within M.P.

Sir,

I am directed to refer to your letter No. C 180-F/D-Caty/S.T. /30/M.P. dated the 20th instant received through your Chief Catering Inspector and to state that period of exemption from Sales tax granted to the Restaurant cars of the Railways vide this Department Notification No.1244-1406-V-ST/70, dated the 14th April 1970 is being extended for a period of one year and will be in force upto 31-3-1973.

Yours faithfully,

Sd/-
(S.H.Balbhadre)
Under Secretary to Government

No. 254/1036/V-ST/72, Bhopal, dated the 28th March 1972

Copy forwarded to:

1) The Chief Commercial Superintendent, (Catering), South Eastern Railway, Ranji Stadium, Calcutta 21

2) Southern Railway, Madras,

3) South Central Railway, Secunderabad

4) Western Railway, Church Gate, Bombay for information a necessary action.

No. /974/V.ST/71
GOVERNMENT OF MADHYA PRADESH
SEPARATE REVENUE DEPARTMENT.

From

Shri S.H.Balbhadre,
Under Secretary to Government.

To

The Chief Commercial Superintendent (Catering)
South Eastern Railway,
Ranji Stadium, Calcutta - 21.

Bhopal, dated the March, 1971

Subject: Departmental Catering - payment of sales tax on food supplied in mobile catering establishments.

Sir,

I am directed to refer to your letter endorsed to tl department vide your No.B/ST/MP/6344, dated the 15th March, 1971 and to state that period of exemption from sa tax granted to the Restaurant cars of the Railways vide tl department Notification No.1244-1406-V-ST-70 dated the 14th April 1970 has been extended for a period of one yea and will be in force upto 31-3-1972.

Notification No.751-713-V-ST/71, dated the 14th March has been issued extending the date of above notification till 31-3-1972.

Yours faithfully,

(S.H.Balbhadre)
Under Secretary to Government
Madhya Pradesh
Separate Revenue Department.

No.1109/1113/V.ST/70
Government of Madhy Pradesh
Separate Revenue Department
Bhopal,
Dated the March 31, 1970

From
Shri S.H.Balbhadra,
Under Secretary to Govt.

To
The Chief Commercial Superintendent
Central Railway, Victoriat Terminus
Bombay.

Sub: Departmental Catering Payment of Sales Tax on Food supplies on Mobile catering Establishments.

Sir,

I am directed to refer to your letter No.C-180/F/D-Catg/ST 30-MP of the 3rd February, 1970 and to state that under section 12 of Madhya Pradesh General Sales Tax Act, 58, Sale of all taxable goods specified in schedule II of the said Act, made by the Restaurant cars of the Railways have been exempted from Sales Tax for the period from 1-4-70 to 31-3-1971 (both days inclusive).

2. A copy of the notification issued in this regard is enclosed.

NOTIFICATION

NO.1091/1113/V.ST/70 Bhopal, dated the 30th March, 1970

In exercise of the powers conferred by Section 12 of the Madhya Pradesh General Sales Tax Act, 1958 (No.2 of 1959) the State Government hereby exempts in whole the class of goods mentioned in column (1) of the Schedule below from payment of tax for the period specified in column (2)

Schedule

Class of goods (1)	Period (2)
All kinds of such goods specified in Schedule II of the Madhya Pradesh General Sales Tax Act, 1958 as are normally sold in Restaurant Cars of the Railways for the convenience of the railway passengers such as cooked food, food stuffs and food provisions, drinks and beverages, biscuits, dried fruits, Ice, Ice-cream, confectionary, Pan-Bidi, matches, etc.	From the 1st April, 1970 to the 31st March, 1971. (Both days inclusive)

By order and in the name of the Government of Madhya Pradesh.

Sd/-
(P.R. Chari)
Deputy Secretary to Government

/True copy/

Govt of Maharashtra

SOUTH CENTRAL RAILWAY
दक्षिण मध्य रेलवे

.....Department.
विभाग

.....Office.
कार्यालय

Branch.....Section.....Sub-Section.....
शाखा अनुभाग उप-अनुभाग

.....

File No. .....
फाइल

Subject .....
विषय :

.....

.....

Government of Maharashtra

No. STA 1071/103/71/M-1 Finance Dept.
Sachivalaya, Bombay 32.

From

The Under Secretary to Govt.
Finance Dept.

To

GM(C)/SC.

Sub: Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages, supplied to the passengers in catering unit on S.C.Rly.

Sir,

In continuation of Government letter, Finance Department, No.STA1071/630/M-1 dated the 25th October 1971, on the subject cited above, I am directed to state that since the Railway Catering Department is not a dealer within the meaning of Section 2(11) of the Bombay Sales Tax Act, 1959, the question for grant of exemp from the payment of Sales Tax on meals, refre ments and beverages sold by the Dakshin Expre Dining Cars (Mobile Catering units) within the boundry of the State of Maharashtra does not arise.

The presumption made in para 2 of your letter No.C 92/F/P/Sales Tax/70-71 dated the 22nd September 1971, that the Maharashtra Governmer has exempted from levy of Sales Tax not only the Static Unit of Central Railway but also t sales of Mobile Catering Units, the run of which falls within the State, is not correct.

Yours faithfully,

Sd/-
Under Secretary to the Govt
Maharashtra, Finance Dept

STA 2271/279/71-XIII(I)

Government of Maharashtra,
Finance Department,
Sachivalaya,
Bombay - 32

July, 1971 / 2nd Aug 1971

From

The Under secretary
to the Govt. of Maharashtra,
Finance Department.

To

GM(C)/S.C.Rly/Hqrs/Comml.br/Catg/SC-25

Sub: Departmental Catering - payment of sales tax on meals, refreshments and beverages supplies to passengers in catering units on South Central Railway.

Sir,

In continuation of Government Letter, Finance Department No. STA 2271/168/71-XIII(I) dated the 22nd July, 1971, on the subject cited above, I am directed to advise you to file an application before the deputy Commissioner of Sales Tax, Eastern Division, Nagpur, for determination under Section 52 of the Bombay Sales Tax Act, 1959, the liability of the Hotel, Aurangabad run by the South Central Railway.

2. As regards the refreshment room at Miraj Station, I am to state that Railway is not a dealer for the purpose of providing refreshments to the passengers at Miraj platform. In view of this the Registration certificate granted to the refreshment room at Miraj may be got cancelled.

Yours faithfully,
Sd/-
Under Secretary to the Govt.
of Maharashtra.

O/O

Exemption Order

Govt of Uttar Pradesh

SOUTH CENTRAL RAILWAY

दक्षिण मध्य रेलवे

.....Department.
विभाग

.....Office.
कार्यालय

Branch.....Section.....Sub-Section.....
शाखा अनुभाग उप-अनुभाग

.....

File No. .....
फाइल सं.

Subject .....
विषय :

No.A&R-1-(B)-Misc-33-(64-65)-95/ST.

From

The Commissioner,
Sales Tax,
Uttar Pradesh.

To

The General Manager,
South Central Railway,
Headquarters Office, Commercial Branch/Catering,
Secunderabad 25

Dated: Lucknow : April 5, 1972.

Sub: Departmental Catering - Payment of Sales Tax on Meals Refreshments and Beverages supplied to passengers in Catering Units on South Central Railway.

Sir,

With reference to your letter No.C 92/F-P/Sales Tax/70-71, dated 3-2-72 on the subject cited above, I have the honour say that the view expressed by you in para 4(b) of your le referred to above is correct.

The Sales Tax Commissioner (Sales Taxes
Government of Uttar Pradesh, Lucknow,
Uttar Pradesh (India).

Sir,

Sub: Departmental Catering - Payment of Sales Tax on Meals, Refreshments and beverages supplied to passengers in Catering Units on South Central Railway.

Ref: Your letter No.A & R-1-(B)-Misc-33-(64-65)-7748/ST dated 10-1-1972.

to
This is/acknowledge receipt of your letter dated 10-1-1972 cited above. with thanks

2. In this connection kind attention of Government of U.P. is invited to para (4) of this office letter of even number dated 14-9-1971, replica of which is appended below for ready reference:-

> "4. It is seen that the Government of Uttar Pradesh were kind enough to exempt from payment of Sales Tax by the central Railway Administration on the sale of goods, etc. from Restaurant / Dining Cars (in Mobile Units) attached to trains passing through their State vide their notification No.ST.443/X-902(24)48 of 23-6-1965. It is requested that similar exemption may please be accorded to this Railway also at an early date as this Railway is a part of the Indian Railways owned by the Union Government".

3. Further it is requested that our representation No.C 92/F/P/ Sales Tax/70-71 dated 11-1-1972 may kindly be connected and read together on the above subject.

4.(a) It is seen from the notification sent under your covering letter No.A&R-1-(B)-Misc-33-(64-65)-7748/ST dated 10-1-1972 that in exercise of the powers under clause (a) of sub-section (i) of section 4 of the U.P.Sales Tax Act 1948 (U.P.Act No.XV of 1948) the Governer of Uttar Pradesh is please to exempt with effect from April 1, 1965 the Sale of goods by Restaurant Cars attached to the Railway Trains passing through Uttar Pradesh from the payment of Sales Tax.

(b) In pursuance of the aforesaid notification, you will agree that obviously our departmental Mobile catering service rendered by Restaurant cars attached to Train Nos. 21/22 Hyderabad-New Delhi Expresses crossing the state boundaries of U.P. will stand exempted from the payment of Sales Tax in respect of the run of

which falls within the state of U.P. and on the portion of the sale proceeds of the Mobile Unit consequently coming under the perview of the Uttar Pradesh General Sales Tax Act.

5. In the circumstances, I shall be grateful if you will kindly confirm the same by return so as to enable me to issue circular winstructions to all concerned working by Restaurant Cars of this Railway.

6. Thanking you,

Yours faithfully,

(K.V.Balakrishnan)
for GENERAL MANAGER.

ST-443/X-902(24)/48 dated 23 June, 1965

In exercise of the powers under clause (a) of Sub-section (1) of Section 4 of the U.P.Sales Tax Act, 1948 (U.P. Act No.XV of 1948) the Governor of Uttar Pradesh is pleased to exempt with effect from April 1, 1965 the Sales of goods by Restaurant Cars attached to the railway trains passing through Uttar Pradesh from the payment of Sales Tax.

A1-7

Sales and Profit
LOS of UBL Units

SOUTH CENTRAL RAILWAY
दक्षिण मध्य रेलवे

.....Department.
विभाग

.....Office.
कार्यालय

Branch.....Section.....Sub-Section.....
शाखा अनुभाग उप-अनुभाग

.....

File No. .....
फाइल सं.

Subject .....
विषय ।

Annexure 'B'

The financial working of Hubli units is as under:
The figures have been vetted by Audit / Accounts:

Year	Name of the Unit	Sales turnover including sundry receipts Rs.	Profit(+)/ Loss (-) Rs.
1966-67	Hubli VRR	2,03,290.41	(+) 907.21
	NVRR	28,106.96	(-) 8,290.62
	Proprietory Articles Depot	66,284.37	(+) 8,477.33
		2,97,681.74	(+) 1,093.92
1967-68	Hubli VRR	2,00,060.90	(+) 3,798.02
	NVRR	30,725.68	(-) 11,083.41
	Propritary Article Depot	37,952.97	(+) 5,029.12
		2,68,739.55	(-) 2,256.27
1968-69	Hubli VRR	1,86,690.25	(+) 8,390.71
	NVRR	22,794.08	(-) 10,442.69
	Proprietary Article Depot	32,887.19	(+) 3,042.83
		2,42,371.52	(+) 990.85
1969-70	Hubli VRR	1,77,647.23	(-) 9,320.88
	NVRR	27,816.37	(-) 4,553.51
	Proprietary Articles Depot	46,387.47	(+) 4,351.56
		2,51,851.07	(-) 9,522.83
1970-71	Hubli VRR	2,40,583.89	(+) 8,589.34
	NVRR	30,277.71	(-) 5,309.72
	Proprietary Article Depot	26,129.99	(+) 1,551.63
		2,96,991.59	(+) 4,831.25

The financial working of Hubli units is as under:
The figures have been vetted by Audit / Accounts:

Year	Name of the Unit	Sales turnover including sundry receipts Rs.	Profit(+)/ Loss (-) Rs.
1966-67	Hubli VRR	2,03,290.41	(+) 907.21
	NVRR	28,106.96	(-) 8,290.62
	Proprietory Articles Depot	66,284.37	(+) 8,477.33
		2,97,681.74	(+) 1,093.92
1967-68	Hubli VRR	2,00,060.90	(+) 3,798.02
	NVRR	30,725.68	(-) 11,083.41
	Propritary Article Depot	37,952.97	(+) 5,029.12
		2,68,739.55	(-) 2,256.27
1968-69	Hubli VRR	1,86,690.25	(+) 8,390.71
	NVRR	22,794.08	(-) 10,442.69
	Proprietary Article Depot	32,887.19	(+) 3,042.83
		2,42,371.52	(+) 990.85
1969-70	Hubli VRR	1,77,647.23	(-) 9,320.88
	NVRR	27,816.37	(-) 4,553.51
	Proprietary Articles Depot	46,387.47	(+) 4,351.56
		2,51,851.07	(-) 9,522.83
1970-71	Hubli VRR	2,40,583.89	(+) 8,589.34
	NVRR	30,277.71	(-) 5,309.72
	Proprietary Article Depot	26,129.99	(+) 1,551.63
		2,96,991.59	(+) 4,831.25

The financial working of Hubli units is as under:
The figures have been vetted by Audit / Accounts:

Year	Name of the Unit	Sales turnover including sundry receipts Rs.	Profit(+)/ Loss (-) Rs.
1966-67	Hubli VRR	2,03,290.41	(+) 907.21
	NVRR	28,106.96	(-) 8,290.62
	Proprietory Articles Depot	66,284.37	(+) 8,477.33
		2,97,681.74	(+) 1,093.92
1967-68	Hubli VRR	2,00,060.90	(+) 3,798.02
	NVRR	30,725.68	(-) 11,083.4
	Propritary Article Depot	37,952.97	(+) 5,029.1
		2,68,739.55	(-) 2,256.2
1968-69	Hubli VRR	1,86,690.25	(+) 8,390.7
	NVRR	22,794.08	(-) 10,442.6
	Proprietary Article Depot	32,887.19	(+) 3,042.8
		2,42,371.52	(+) 990.8
1969-70	Hubli	1,77,647.23	(-) 9,320.8
	NVRR	27,816.37	(-) 4,553.5
	Proprietary Articles Depot	46,387.47	(+) 4,351.5
		2,51,851.07	(-) 9,522.8
1970-71	Hubli VRR	2,40,583.89	(+) 8,589.3
	NVRR	30,277.71	(-) 5,309.7
	Proprietary Article Depot	26,129.99	(+) 1,551.6
		2,96,991.59	(+) 4,831.2

SOUTH CENTRAL RAILWAY
दक्षिण मध्य रेलवे

.....Department.
विभाग

.....Office.
कार्यालय

Branch.....Section.....Sub-Section.....
शाखा अनुभाग उप-अनुभाग

.....

File No. .....
फाइल सं.

Subject .....
विषय ।

.....

.....

GOVERNMENT OF MYSORE

No. FD 29 CSL 72.

MYSORE GOVERNMENT SECRETARIAT,
VIDHANA SOUDHA,
Dated, Bangalore, 30th April, 197 3.
3/5/73

FROM

The *Secretary to the Government of Mysore*
Finance Department.

To

TheCommissioner of Commercial
Taxes in Mysore,
Bangalore.

Sir,

Sub: Departmental catering - payment of sales tax on meals, refreshments and beverages in catering units on South Central Railway.

I am directed to refer to this Department letter of even No., dated 10.5.1972 and subsequent reminders of even Nos., dated 11.7.1972, 23.8.1972, 23.91972, 22.12.1972, and 28.2.1973, on the above subject.

2. The matter is pending for a long time and the Railway authorities are pressing for an early decision in the matter. I am, therefore, to request you kindly to expedite your xxxpx report in the matter.

Yours faithfully,

Sd/-
(T.M.Vasudevan)
Under Secretary to Government,
Finance Department.

rsr:

Copy to the General Manager, South Central Railway, Secunderabad-25 (A.P.), with reference to his letter No.C.92/F/P/Sales Tax/70-71, dated 17.4.1973.

2.5.73

Under Secretary to Government,
Finance Department.

To,

Sir,

Sub:. (As on Sr.No.19)

I am directed to refer to this dept. letter of even No. dt. 10-5-1972 and subsequent reminders of even Nos. dt. 11-7-72. 23-8-72, 23-9-72, 22-12-72, and 28-2-1973 on the above subject.

The matter is pending for a long time and the Railway authorities are pressing for an early decision in the matter. I am therefore to request you to expedite your report in the matter.

Yf.

26/4/73

Asst.

Copy to the General Manager, Secunderabad South Central Railway. with ref. to this letter No 25 (A.P.) with ref. to E.92/F/P/Sales Tax/70-71, dt. 17-4-73.

GENERAL MANAGER'S OFFICE,
SOUTH CENTRAL RAILWAY;
SECUNDERABAD—25 (A. P.)
Commercial Branch.
Date..... 19

No.C.92/F/P/Sales Tax/70-71. 17-4-1973.

The Secretary to the Govt. of Mysore
Finance Department,
Mysore Government Secretariat,
Vidhana Soudha,
Bangalore-1.

Sir.

[redacted]

Sub: Departmental catering-payment-of-sales tax on meals, refreshments and beverages in catering units on South Central Railway.

Ref: Govt. of Mysore letter No. FD.29-CSL-72 dt.27-2-

Adverting to the correspondence resting with this Railway's representations dated 4-8-72, 4-12-72 and 15-2-73 on the above subject, the Government of Mysore are requested to kindly communicate favourable orders as early as possible in line with that of other sister state Governments.

Thanking you,

Yours faithfully,

(K.V. BALAKRISHNAN)
for General Manager.

kv.

FD 29 CSL 72.

27th Feb. 3

Finance Department.

The General Manager,
South Central Railway,
Secunderabad-25(A.P)

Sir,

Sub:- Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages in Catering Units on S.C.Railway.

With reference to your letter No.C.92/F.P/Sales Tax/70-71, dated 15-2-1973 on the above subject, I am directed to state that the matter is still under examination in consultation with the Commissioner of Commercial Taxes and decision, when taken will be intimated to you.

Yours faithfully,

Sd/-
(T.M.Vasudevan)
Under Secretary to Government,
Finance Department.

Copy to Commissioner of Commercial Taxes in continuation of this Department endorsement of even No. dated 22-12-1972. He is requested to furnish his report in the matter.

27/3/73

(T.M.Vasudevan)
Under Secretary to Government
Finance Department.

FD 29 CSL 72

To

The G. M. S. C. Railways,
Head Quarters Office
Commercial Branch
Secunderabad - 25 (AP)

Sir,

Sub: AS on the file.

With reference to your letter No. C. 921/P/ Sales Tap/70-71 dated 15-2-1973 on the above subject, I am directed to state that the matter is still under examination in consultation with the C.C.T and decision, when taken will be intimated to you.

GENERAL MANAGER'S OFFICE
SOUTH CENTRAL RAILWAY
SECUNDERABAD-25 (A.P.)
Commercial Branch
Date 15th Feb. 19 73

No.C.92/F/P/Sales Tax/70-71.

The Secretary to the Government of Mysore,
Finance Department,
Mysore Govt.Secretariat,
Vidhana Soudha,
BANGALORE-1 (Mysore State).

FINANCE DEPT.
SECTION
20 FEB 1973
Section

Sir,

Sub:- Departmental Catering-Payment of Sales Tax on meals, refreshments and beverages in Catering Units on South Central Railway.

Govt.of Mysore letter No.FD.29.CSL.72 dated 22-12-72.

Adverting to the correspondence resting with this Railway's representations dated 4-8-72 and 4-12-72, on the above subject, the Govt.of Mysore are requested to kindly communicate favourable orders early.

Thanking you,

Yours faithfully,

(K.V.BALAKRISHNAN)
for General Manager.

Finance Department.

The General Manager,
South Central Railway,
Head Quarters Office,
Commercial Branch/Catering,
Secunderabad-25.

Sir,

Sub:- Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages in Catering units on South Central Railway.

Tax/70-71, dated 4-12-1972 on the above subject, I am directed to state that the matter is still under examination in consultation with the Commissioner of Commercial Taxes and the decision, when taken will be intimated to you.

Yours faithfully,
Sd/-
(A.N. Shanbhag)
Under Secretary to Govern
Finance Department.

p.t.o.

Copy to Commissioner of Commercial Taxes in Mysore, Bangalore in continuation of this Dept. endorsement of even No. dated 23-9-1972, He is requested to expedite his report in the matter.

(.N. Shanbhag)
Under Secretary to Government
Finance Department.

To,

The General Manager
South Central Railway
Head Quarters Office
Commercial Branch / Catering
Secunderabad 25

Sir,

Sub:- Case on Sr. No 16 - P.28)

With reference to your letter No. C 92/F/P/Sales Tax/70-71, dt. 4-12-72 on the above subject, I am directed to state that the matter is still under examination in consultation with the C.C.T. and the decision, when taken will be intimated to you.

Yours faithfully,

(G.F. & Sec'y)

Copy to C.C.T. in continuation of this dept. endorsement of even No. dt. 23-9-72 he is requested to expedite this report in the matter.

GENERAL MANAGER'S OFFICE,
SOUTH CENTRAL RAILWAY,
SECUNDERABAD—25 (A. P.)

Date 4-12-1972

C 92/F/P/Sales Tax/70-71

The Secretary to the Government of Mysore,
Finance Department, Mysore Govt. Secretariat,
Vidhan Soudha, Bangalore - 1,
Mysore State.

Sir,

Sub: Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages in catering units on South Central Railway.

Ref: Govt. of Mysore letter No.FD 29/CSL/72 dated 22-9-1972.

FINANCE DEPT.
R & I SECTION
No. 144 RC
Date 11 DEC 1972
Section C

Adverting to the correspondence resting with the letter quoted above and this Railway's representation No. C 92/F/P/Sales Tax/70-71 dated 4-8-1972, the Government of Mysore are requested to kindly issue favourable orders, as early as possible.

Thanking you,

Yours faithfully,

(K.V.Balakrishnan)
for GENERAL MANAGER.

To,

The General Manager
South Central Railway
Head quarters Office
Commercial branch / Catering
Secunderabad 25

Sir

Sub:. (as on Sr. No. 14)

With ref. to your letter No. C 92/F IP/Sales Tax/70-71, dt. 4-8-1972 on the above subject. I am directed to state that the matter is still under examination in consultation with the C.C.T. and the decision when taken, will be intimated to you in due course.

Y.F.

Asst. F. & C.T.O.

Copy to C.C.T. with continuation of this dept. ~~dt~~ reminder of even No. dt 23-8-72. He is requested to expedite this report in the matter.

Asst. F. & C.T.O.

BY REGISTERED POST WITH ACK.DUE

South Central Railway
Headquarters office
Commercial branch/Catering
Secunderabad 25

C 92/F/P/Sales Tax/70-71 Dated: 4th August 1972

The Secretary to the Government of Mysore
Finance Department, Mysore Government Secretariat,
Vidhana Soudha, Bangalore - 1, Mysore State.

FINANCE ... R & I SECTION
No. 3347
Date 8 SEP 1972
Section

Sir,

Sub: Departmental-Catering -- Payment of Sales Tax on meals, refreshments and beverages in catering units on South Central Railway.

Ref: Govt. of Mysore letter No.FD 29/CSL 72 dated 18-4-1972.

It is recalled that on 28-4-72 the Deputy Chief Commercial Supdt. of this Railway had discussions with the Joint Secretary to the Government of Mysore, Finance Department on the above subject. This has ~~the~~ reference to the letter quoted above.

2. Shri N.S.Bharat, Joint Secretary (Finance) while pointing out that this administration is having a good case, had promised that the above matter would be placed before the Finance Secretary for further consideration soon after the Interim Budget Session. The Government of Mysore are, therefore, requested to kindly advise this Railway the final decision taken in the matter of granting exemption from levy of sales tax on our departmental catering units at Hubli Railway Station.

3. Incidentally, it is mentioned that various other state governments have granted exemptions to this railway.

The Government of M.P. have been good enough to exempt our Mobile Catering Service on Nos. 21/22 Expresses annually right from 1-4-1970. The Government of Maharashtra have clarified that this Railway is not a dealer for the purpose of providing refreshments to the passengers at Miraj Railway Station and accordingly the Sales Tax Officer, Sangli has issued cancellation order de-registering our Miraj Departmental Catering Units. The Government of Maharashtra have further stated that the Railway Catering Department is not a dealer within the meaning of Section 2(11) of the Bombay Sales Tax Act 1959 and granted exemption in respect of Mobile Catering Service by Nos. 21/22 Expresses. The Government of Uttar Pradesh have already confirmed that in terms of their earlier notification No.ST 443/X-902(24)/ dated 23-6-65 the sales on our Dining Car Service stand exempted. Copies of letters of exemptions granted by these state governments in favour-of this Railway were already made over during the course of above meeting held on 28-4-72.

4. In the circumstances, the Government of Mysore are requested to kindly issue favourable orders, as early as possible, in line with that of other State Governments.

Thanking you,

Yours faithfully,

(K.V.Balakrishnan)
for GENERAL MANAGER.

FD 29 CSL 72

To

The Commissioner of Commercial Taxes

B'lore

Sir,

Sub:- As on the subject.

I am directed to invite a reference to this dept- letter of even No. dated 10.5-1972 and subsequent reminder dated 11-7-1972 on the above subject and to request you to expedite your report called for therein

yours faithfully

US

CF

FD 29 CSK 72

To,

The C.C.T
Bhore

Sir,

Sub:- Asst. Pf. Case

I am directed to invite a reference to this Deptt. letter of even no. dtd. 10-5-1972 on the above subject and to request you to furnish the report called for therein urgently

Yf.

SOUTH CENTRAL RAILWAY

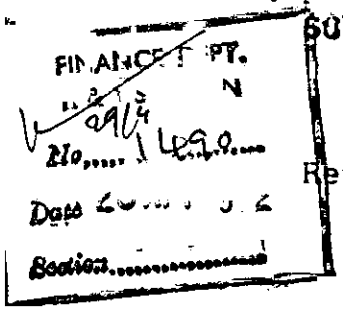
HEAD QUARTERS OFFICE,
(COMMERCIAL BRANCH)
SECUNDERABAD-25 (A.P.)

Dated 24-4-197 2.

No.C.92/F/P/Sales Tax/70-71.

The Secretary to the Govt. of Mysore,
Finance Department, Mysore Govt.
Secretariat, Vidhan Saudha,
Bangalore-1, Mysore State.

Sir,



Sub: Departmental Catering - Payment of Sales Ta on Meals, Refreshments and beverages suppli to passengers in catering units on South Ce Railway.

Ref: Your Letter No.FD 29 CSL 72. dated 18-4-197

While acknowledging with thanks the reeeipt of your letter quoted above it is informed that the Deputy Chief Commercial Superintendent, of this Rail will attend for the proposed discussion on 28th Inst

Yours faithfully,

(K.V. BALAKRISHNAN)
for GENERAL MANAGER.

Finance Department.

The Commissioner of Commercial
Taxes in Mysore,
Bangalore.

Sir,

Sub:- Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages supplied to passengers in catering units on South Central Railway - Regarding --

---

I am directed to enclose herewith Notifications or clarifications issued by some of the State Governments and also sales profits/loss of UBL Units on the above subject, and to request you to please examine and send a report in the matter urgently.

The ~~enclosures~~ enclosures in original may please be returned with the reports.

Yours faithfully,

(A.V. Mirza)
Under Secretary to Government,
Finance Department.

To,
The C.C.T
Bloc

Sir,

Sub: Asst p. 13 c/f.

I am directed to enclose herewith notifications or clarifications issued by some and also selected posts of the state Govts, on the above subject and to request that please examine and send report in the matter urgently. The enclosures in original may please be returned with the report.

yf

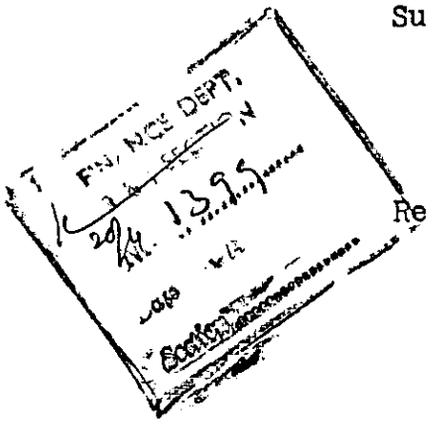
Asstt

No.MSA-CR-306/71-72. Office of the Commissioner of Commercial Taxes in Mysore, Bangalore, Dated 17th April 1972.

To

The Secretary to Government,
Finance Department,
BANGALORE-1.

Sir,



Sub:- Departmental Catering - payment of Sales Tax on meals, refreshments and beverages supplied to passengers in catering units on South Central Railway - Reg -

Ref:- Your letter No.FD 29 CSL 72 dt:11.2.1972, addressed to the General Manager South Central Railway, Secunderabad, and copied to this office.

---:---

I request you kindly to intimate whether the above matter was discussed with the Deputy Chief Commercial Superintendent, and if so, the decision taken may also be intimated.

Yours faithfully,

(M.S.SUBRAMANYAM).
for COMMISSIONER OF COMMERCIAL TAXES.

18/4/72

FD 29 CSL 72.

18th April 2

Finance Department.

The General Manager,
South Central Railway,
Headquarters Office,
Commercial Branch/Catering,
SECUNDERABAD-25.

Sir,

SUB:- Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages supplied to passengers in Catering Units on South Central Railway.

—

With reference to your letter No.C.92/P/Sales Tax/70/71, dated 7th April 1972, on the subject cited above, I am directed to state that the Deputy Chief Commercial Superintendent, may meet the Finance Secretary, in his Chamber, Room No.255, II Floor 'Vidhana Soudha', at 4-30 P.M. on 28th April 1972 to discuss the above matter.

Yours faithfully,

Sd//
(Syed Gulam Khaja)
Under Secretary to Government,
Finance Department.

1. The Commissioner of Commercial Taxes
   in Mysore, Bangalore, with a request
2. to make it convenient to attend the meeting
   on 28th April 1972 at 4-30 P.M.

2. P.A.to Finance Secretary.

18/4/72

(Syed Gulam Khaja)
Under Secretary to Govt.
Finance Department.

18/4/72

South Central Railway
Headquarters office
Commercial branch/Catering
Secunderabad 25

C 92/F/Sales Tax/70-71 Dated:

The Secretary to the Govt. of Mysore,
Finance Department, Mysore Govt.Secretariat,
Vidhan Saudha, Bangalore - 1, Mysore State.

Sir,

Sub: Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages supplied to passengers in catering units on South Central Railway.

Ref: Your letter No.FD'29 CSL 72 dated 9-3-1972.

Reference to your letter cited above, the Government of Mysore is requested to advise whether the meeting on the above subject with the Finance Secretary could be fixed either on the 28th or 29th of April 1972.

Kindly confirm the date suitable early.

Yours faithfully,

(K.V.Balakrishnan)
for GENERAL MANAGER.

) 29 CSL 72.

The
Finance Department.

The General Manager,
South Central Railway,
Headquarters Office,
Commercial Branch/Catering,
SECUNDERABAD-25.

Sir,

SUB: Departmental Catering - Payment of Sales Tax on Meals, Refreshments, and Beverages supplied to passengers in catering units on South Central Railway.

I am directed to state that as the Finance Secretary is preoccupied with the presentation of the Budget, it is not possible to ~~xx~~ fix up ~~xx~~ a meeting during this Month. You are, therefore requested kindly to write to us in the first week of April, 1972, to fix up a mutually convenient date.

Yours faithfully,
S Gulam Khaja 9/3/72
(Syed Gulam Khaja)
Under Secretary to Government,
Finance Department.

South Central Railway
Headquarters office
Commercial branch/Catering
Secunderabad 25

C 92/F/Sales Tax/70-71

Dated: 17th February 1972

The Secretary to the Government of Mysore,
Finance Department, Mysore Govt. Secretariat,
Vidhana Saudha, Bangalore-1 Mysore State.

Sir,

Sub: Departmental Catering - Payment of Sales Tax on Meals, Refreshments, and Beverages supplied to passengers in catering units on South Central Railway.

Ref: Your letter no. FD 29 CSL 72 dated 11-2-1972.

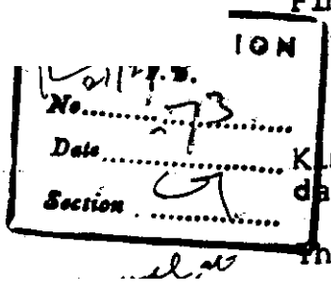
I have to inform you that your letter quoted above has been received in this office on 16-2-1972 and in view of the short-time available, it will be appreciated that the Deputy Chief Commercial Superintendent of this Railway will not be able to meet the Finance Secretary on 21-2-1972 as proposed.

The following dates are suggested for consideration for the meeting between the Dy.Chief Commercial Supdt. and the Finance Secretary:-

17-3-1972
18-3-1972

Kindly confirm and intimate sufficiently in advance the date suitable for the meeting.

Thanking you,



South Central Railway
Headquarters office
Commercial branch/Catering
Secunderabad 25

C 92/F/P/Sales Tax/7071

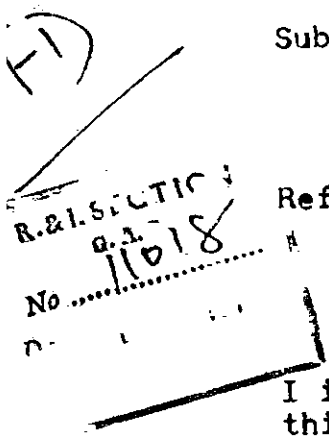
Dated: 5th February 1972

The Secretary to the Government of Mysore,
Finance Department, Mysore Govt.Secretariat,
Vidhana Saudha, Bangalore, Mysore State.

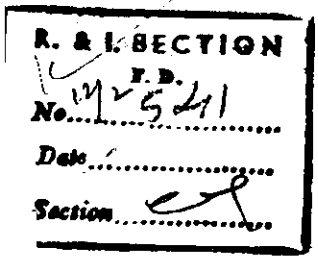
Sir,

Sub: Departmental Catering - Payment of Sales Tax on Meals, Refreshments, and Beverages supplied to passengers in catering units on South Central Railway.

Ref: 1) Mysore Government's letter Nos. FD 431/CSL/70 dated 5th February 1971 and
2) FD/79/CSL/71 dated 19-5-1971.



I invite the kind attention of Mysore Government to this Railway's letter No.C 92/F/P/Sales Tax/70-71 dated 10-1-1972 on the above subject, copy of which is enclosed for ready reference.



Kindly intimate this office the date convenient to the Secretary, Finance Department for the discussions proposed earlier by this Railway on the above subject.

An early reply is requested.

The Under Secretary to Government,
Finance Department, Mysore Government Secretariat,
Vidhan Soudha, Bangalore, Mysore State.

Sir,

Sub: Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages supplied to passengers in Catering Units on South Central Railway.

Ref: 1) Mysore Government's letter No.FD 431/CSL/71 dated 5-2-1971. and
2) Letter No.FD/79/CSL/71 dated 19-5-1971.

The Deputy Chief Commercial Superintendent of this Railway Administration desires to hold discussions on the above subject with the Secretary to Government of Mysore, Finance Department.

Kindly let this office know the date convenient to the Secretary, Finance Department for the above discussions.

M. Veeraraj Urs,
Commissioner of ~~Excise and~~
Com ~~~~ial Taxes in Mysore.

D. O. No. MSA-CR-306/71.

Sri Mani Narayanswami,

SUB: Departmental catering - Payment of Sales Tax on meals, refreshments and beverages supplied to passengers in Catering Units of South Central Railway - Reg -

REF: Letter No.FD 29 CSL 72 dated 7-2-1972 -

I agree. Pl. inform SC Rly accordingly. 10.2.72 US(C)

In continuation of my telephonic conversation ~~had~~ with you today, I suggest that the meeting may be held on 21-2-1972 at 11 A.M.

Yours sincerely,

Sri Mani Narayanswami,
Secretary to Government,
Finance Department,
Vidhana Soudha, B'LORE.

GOVERNMENT OF MYSORE

MYSORE GOVERNMENT SECRETARIAT
VIDHANA SOUDHA, BANGALORE-1.
POST BAG NO.

FD 29 CSL 72. Date 11th February, 1972.

DM

The *Secretary to the Government of Mysore,*
Finance Department.

The General Manager,
South Central Railway,
Headquarters Office,
Commercial Branch/Catering
SECUNDERABAD-25.

Sir,

SUB: Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages supplied to passengers in Catering Units on South Central Railway.

With reference to your letter No.C.92/P/P/Sales Tax/70-71, dated 10th Jan. 1972, on the subject mentioned above, I am directed to state that the Deputy Chief Commercial Superintendent, may meet the Finance Secretary, in his Chamber, Room No.255 II Floor, 'Vidhana Soudha', Bangalore, at 11 A.M. on 21st instant, to discuss the above matter.

Yours faithfully,

Sd/-
(Syed Gulam Khaja)
Under Secretary to Government,
Finance Department.

rar:

Copy to: The Commissioner of Comml. Taxes in Mysore, Bangalore, with a request to make it convenien to attend the meeting on 21st instant.

PA to FS.

S. Khaja 11/2/72
Under Secretary to Government,
Finance Department.

No.FD 29 CSL 72.

To

The General Manager,
South Central Railway,
Headquarters Office,
Commercial Branch/Catering
SECUNDERABAD -25.

Sir,

SUB: Departmental Catering- Payment of Sales Tax on meals, refreshment and beverages supplied to passengers in Catering Units on South Central Railway.

With reference to your letter dated 10th Jan. No.C 92/F/P/Sales Tax/70-71, dated 10th Jan. 1972, on the subject mentioned above, I am directed to state that the Deputy Chief Commercial Superintendent, may meet the Finance Secretary, in his Chamber, Room No.255 II Floor 'Vidhana Soudha', at 11 A.M. on 21st instant, to discuss the above matter.

Yours faithfully,

10/2/72
Under Secretary to Government,
Finance Department.

C.C.

to the CCT, with a request to make it convenient to attend the meeting on 21st instant.

No.FD 29 CSL 72.

To

THE CCT,
BANGALORE.

Sir,

SUB: Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages supplied to passengers in Catering Units of South Central Railway.

I am directed to state that the Deputy Chief Commercial Superintendent, South Central Railway Administration, has requested for an interview with the Finance Secretary, to discuss the above issue. (Copy of his letter is enclosed) The Finance Secretary has desired that the meeting may be fixed either on 17th or 18th instant at 11 A.M. subject to your convenience I am therefore to request you kindly to state which date would suit you so that the Deputy Chief Commercial Superintendent, can be informed intimate about the meeting. Your early reply is requested.

Yours faithfully,

7/2/72

Under Secretary to Government,
Finance Department.

South Central Railway
Headquarters office
Commercial branch/Catering
Secunderabad 25

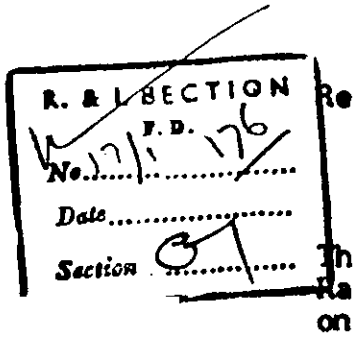
C 92/F/P/Sales Tax/70-71

Dated: 10th January 1972

The Under Secretary to Government,
Finance Department, Mysore Government Secretariat,
Vidhan Soudha, Bangalore, Mysore State.

Sir,

Sub: Departmental Catering - Payment of Sales Tax on meals, refreshments and beverages supplied to passengers in Catering Units on South Central Railway.



Ref: 1) Mysore Government's letter No.FD 431/CSL/70 dated 5-2-1971. and
2) Letter No.FD/79/CSL/71 dated 19-5-1971.

-:-

The Deputy Chief Commercial Superintendent of this Railway Administration desires to hold discussions on the above subject with the Secretary to Government of Mysore, Finance Department.

Kindly let this office know the date convenient to the Secretary, Finance Department for the above discussions.

Thanking you,

Yours faithfully,

R Dhole